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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL LODGING NO.334 OF 2004

The Director of Income Tax  
(International Taxation)....Appellant

Vs.

Administrator of the Estate of  
Late E.F. Dinshaw ....Respondent

Ms. P.P. Bhosale with Mr. B.M. Chatterjee  
i/b. Pankaj Kapoor for the Appellant.  
Ms. Beena Pillai i/b. D.M. Harishg & Co.,  
for Respondent.

**CORAM: F.I. REBELLO &  
J.P.DEVADHAR, JJ.**

**DATED: 17TH JULY, 2007**

**P.C.:**

. We have perused the impugned order. The question as formulated on behalf of the Revenue is as set out in para.4 (a) which reads as follows:-

"a) Whether on the facts and circumstances of the case and in law, the ld. Tribunal has erred in storing to the Assessing Officer the issue of handing over of possession of the properties being sold to the purchasers, after admitting fresh evidence in the form of tenancy agreements, even though the said evidence had not been produced before the Assessing Officer."

2. A perusal of the said question would show that the challenge is to the Tribunal permitting additional evidence and reverting the matter to the Assessing Officer for fresh consideration. In our opinion the said question would not amount substantial question. Hence Appeal is dismissed.

(J.P.DEVADHAR, J.)

(F.I.REBELLO, J.)